



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF NEILLSVILLE MUNICIPAL WATER UTILITY

Principal Office: 118 W. 5TH STREET
NEILLSVILLE, WI 54456

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF NEILLSVILLE MUNICIPAL WATER UTILITY

Utility Address: 118 W. 5TH STREET
NEILLSVILLE, WI 54456

When was utility organized? 10/24/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DAVID FLYNN

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

118 W. 5TH STREET
NEILLSVILLE, WI 54456

Telephone: (715) 743 - 2105

Fax Number: (715) 743 - 2727

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: REX ROEHL

Title: CLERK TREASURER

Office Address:

118 W 5TH STREET
NEILLSVILLE, WI 54456

Telephone: (715) 743 - 2105

Fax Number: (715) 743 - 2727

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: BECKY LOOMIS

Title: IN-CHARGE ACCOUNTANT

Office Address: CLIFTON GUNDERSON LLP

201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address:

IDENTIFICATION AND OWNERSHIP

President, chairman, or head of utility commission/board or committee:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: WILLIAM L MEYER**Title:** CHAIR**Office Address:**118 W 5TH STREET
NEILLSVILLE, WI 54456**Telephone:** (715) 743 - 2105

Are records of utility audits by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:** CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481**Telephone:** (715) 344 - 4984**Fax Number:** (715) 344 - 8544**E-mail Address:****Date of most recent audit report:** 2/21/2002**Period covered by most recent audit:** DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: DAVID FLYNN**Title:** PUBLIC WORKS DIRECTOR**Office Address:**118 W 5TH STREET
NEILLSVILLE, WI 54456**Telephone:** (715) 743 - 2105**Fax Number:** (715) 743 - 2727**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR BRIAN ANDING, COUNCIL MEMBER

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR TODD AVERILL, COUNCIL MEMBER
 MS STACIE BOE, COUNCIL MEMBER
 MS JULIE COUNSELL, COUNCIL MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	459,020	467,709	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	300,863	257,119	2
Depreciation Expense (403)	118,898	113,387	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	61,064	52,778	5
Total Operating Expenses	480,825	423,284	
Net Operating Income	(21,805)	44,425	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(21,805)	44,425	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	36,644	47,593	10
Miscellaneous Nonoperating Income (421)	1,349	1,481	11
Total Other Income	37,993	49,074	
Total Income	16,188	93,499	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	16,188	93,499	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	46,304	49,940	14
Amortization of Debt Discount and Expense (428)	629	629	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	46,933	50,569	
Net Income	(30,745)	42,930	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	840,884	797,954	20
Balance Transferred from Income (433)	(30,745)	42,930	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	810,139	840,884	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
DIVIDEND AND INTEREST-VARIOUS BANKING INSTITUTIONS	36,644	5
Total (Acct. 419):	36,644	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS CHARGES	1,349	6
Total (Acct. 421):	1,349	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	459,020	0	0	0	459,020	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	459,020	0	0	0	459,020	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	107,521		107,521	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	107,521	0	107,521	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,355,276	5,186,847	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,705,732	1,616,835	2
Net Utility Plant	3,649,544	3,570,012	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	328,081	425,415	7
Total Other Property and Investments	328,081	425,415	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,959	3,596	8
Temporary Cash Investments (132)	406,308	450,181	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	112,968	115,315	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,230	8,093	14
Materials and Supplies (150)	25,011	25,247	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	561,476	602,432	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,913	7,542	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	6,913	7,542	
Total Assets and Other Debits	4,546,014	4,605,401	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	763,501	763,501	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	810,139	840,884	23
Total Proprietary Capital	1,573,640	1,604,385	
LONG-TERM DEBT			
Bonds (221)	965,000	1,020,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	965,000	1,020,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	26,006	12,098	28
Payables to Municipality (233)	58,127	45,719	29
Customer Deposits (235)			30
Taxes Accrued (236)	53,603	53,555	31
Interest Accrued (237)	13,326	14,184	32
Other Current and Accrued Liabilities (238)	24,848	23,451	33
Total Current and Accrued Liabilities	175,910	149,007	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	545	36
Total Deferred Credits	0	545	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,831,464	1,831,464	41
Total Liabilities and Other Credits	4,546,014	4,605,401	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,355,276	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,355,276	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,705,732	0	0	0	10
Total Accumulated Provision	1,705,732	0	0	0	
Net Utility Plant	3,649,544	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,616,835				1,616,835	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	118,898				118,898	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,317				3,317	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	122,215	0	0	0	122,215	13
Debits during year						14
Book cost of plant retired	33,318				33,318	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	33,318	0	0	0	33,318	19
Balance End of Year	1,705,732	0	0	0	1,705,732	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	25,011	25,247	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	25,011	25,247	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Bond issue Costs - Revenue bonds	629	428	6,913	1
Total			6,913	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	763,501	1
Changes during year (explain):		2
Balance end of year	763,501	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water Revenue Bonds	07/15/1989	09/15/2007	7.00%	965,000	1
Total Bonds (Account 221):				965,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	53,555	1
Accruals:		
Charged water department expense	53,603	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	53,603	
Taxes paid during year:		
County, state and local taxes	53,555	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	53,555	
Balance end of year	53,603	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Revenue Bonds	14,184	46,304	47,162	13,326	1
Subtotal	14,184	46,304	47,162	13,326	
Advances from Municipality (223)					
Advance	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Mid Wisconsin Bank	0			0	4
Subtotal	0	0	0	0	
Total	14,184	46,304	47,162	13,326	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,831,464	0	0	0	0	1,831,464	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	1,831,464	0	0	0	0	1,831,464	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND FUND CASH	887	3
BOND FUND INVESTMENT	327,194	4
Total (Acct. 125):	328,081	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	112,968	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	112,968	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM THE SEWER FUND	8,230	13
Total (Acct. 145):	8,230	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	58,127	17
Total (Acct. 233):	58,127	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,271,061	0	0	0	5,271,061	1
Materials and Supplies	25,129	0	0	0	25,129	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,661,283	0	0	0	1,661,283	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,831,464	0	0	0	1,831,464	6
Other (specify):					0	7
Average Net Rate Base	1,803,443	0	0	0	1,803,443	
Net Operating Income	(21,805)	0	0	0	(21,805)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.21%	N/A	N/A	N/A	-1.21%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	763,501	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	825,511	3
Other (Specify):		4
Total Average Proprietary Capital	1,589,012	
Net Income		
Net Income	(30,745)	5
Percent Return on Proprietary Capital	-1.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

The amount recorded in account 145 as due from the sewer fund represents current year meter allocations for depreciation, return and taxes.

The amount recorded in account 233 as due to the general fund represents current year expenses for insurance and employee benefits paid by the general fund for the water fund.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

No response; ok per JPL. 2/4/03 ele
September 26, 2002

Mr. David Flynn, Director of Public Works
City of Neillsville Municipal Water Utility
118 West 5th Street
Neillsville, WI 54456-1914

2001 Analytical Review DWCCA-4040-ELE

Dear Mr. Flynn:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

With reference to pages W-8 and W-15, the 1,997 feet of 4" mains removed from service during the year were retired at an average cost of \$15 per foot. Please state the source of this cost, because if these mains were at least 50 years old the original installed cost was probably significantly less than \$15 per foot.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\4040
Neillsville.doc

Accountant's Report

Members of the City Council

FINANCIAL SECTION FOOTNOTES

City of Neillsville
Neillsville, Wisconsin

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for the City of Neillsville, Wisconsin as of December 31, 2001 and for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Clifton Gunderson LLP

Stevens Point, Wisconsin
February 21, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	454,006	1
Total Sales of Water	454,006	
Other Operating Revenues		
Forfeited Discounts (470)	1,489	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,525	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,014	
Total Operating Revenues	459,020	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	13,999	8
Pumping Expenses (620-625)	32,323	9
Water Treatment Expenses (630-635)	59,343	10
Transmission and Distribution Expenses (640-655)	89,791	11
Customer Accounts Expenses (901-904)	17,652	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	87,755	14
Total Operation and Maintenance Expenses	300,863	
Other Operating Expenses		
Depreciation Expense (403)	118,898	15
Amortization Expense (404-407)		16
Taxes (408)	61,064	17
Total Other Operating Expenses	179,962	
Total Operating Expenses	480,825	
NET OPERATING INCOME	(21,805)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	936	34,918	161,229	4
Commercial	165	27,558	91,063	5
Industrial	10	15,527	38,665	6
Total Metered Sales to General Customers (461)	1,111	78,003	290,957	
Private Fire Protection Service (462)	24		9,282	7
Public Fire Protection Service (463)	10		128,679	8
Other Sales to Public Authorities (464)	35	6,803	25,088	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,180	84,806	454,006	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	128,679	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	128,679	
Forfeited Discounts (470):		
Customer late payment charges	1,489	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,489	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,525	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,525	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	13,999	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	13,999	
PUMPING EXPENSES		
Operation Labor (620)	452	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	31,871	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	32,323	
WATER TREATMENT EXPENSES		
Operation Labor (630)	23,380	10
Chemicals (631)	21,030	11
Operation Supplies and Expenses (632)	14,348	12
Maintenance of Water Treatment Plant (635)	585	13
Total Water Treatment Expenses	59,343	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	13,052	14
Operation Supplies and Expenses (641)	1,261	15
Maintenance of Distribution Reservoirs and Standpipes (650)	48,952	16
Maintenance of Mains (651)	18,429	17
Maintenance of Services (652)	6,155	18
Maintenance of Meters (653)	621	19
Maintenance of Hydrants (654)	1,321	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	89,791	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,024	22
Accounting and Collecting Labor (902)	12,628	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	17,652	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,933	27
Office Supplies and Expenses (921)	4,708	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	13,745	30
Property Insurance (924)	6,213	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	42,410	33
Regulatory Commission Expenses (928)	196	34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	4,550	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	87,755	
Total Operation and Maintenance Expenses	300,863	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		53,603	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,388	2
Net property tax equivalent		52,215	
Social Security		8,292	3
PSC Remainder Assessment		557	4
Other (specify): NONE			5
Total tax expense		61,064	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228240				3
County tax rate	mills		8.625600				4
Local tax rate	mills		11.603310				5
School tax rate	mills		9.928180				6
Voc. school tax rate	mills		2.076990				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.462320				10
Less: state credit	mills		1.731030				11
Net tax rate	mills		30.731290				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.603310				14
Combined School Tax Rate	mills		12.005170				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.608480				17
Total Tax Rate	mills		32.462320				18
Ratio of Local and School Tax to Total	dec.		0.727258				19
Total tax net of state credit	mills		30.731290				20
Net Local and School Tax Rate	mills		22.349575				21
Utility Plant, Jan. 1	\$	5,186,847	5,186,847				22
Materials & Supplies	\$	25,247	25,247				23
Subtotal	\$	5,212,094	5,212,094				24
Less: Plant Outside Limits	\$	2,477,309	2,477,309				25
Taxable Assets	\$	2,734,785	2,734,785				26
Assessment Ratio	dec.		0.877000				27
Assessed Value	\$	2,398,406	2,398,406				28
Net Local & School Rate	mills		22.349575				29
Tax Equiv. Computed for Current Year	\$	53,603	53,603				30
Tax Equivalent per 1994 PSC Report	\$	36,928					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	53,603					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	49,971		5
Collecting and Impounding Reservoirs (312)	463,553		6
Lake, River and Other Intakes (313)	3,589		7
Wells and Springs (314)	431,476		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	10,703		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	959,292	0	
PUMPING PLANT			
Land and Land Rights (320)	36,402		12
Structures and Improvements (321)	833,451	26,500	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	253,944		17
Diesel Pumping Equipment (326)	2,935		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,126,732	26,500	
WATER TREATMENT PLANT			
Land and Land Rights (330)	600		21
Structures and Improvements (331)	199,623		22
Water Treatment Equipment (332)	89,556		23
Total Water Treatment Plant	289,779	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,669		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			49,971	5
Collecting and Impounding Reservoirs (312)			463,553	6
Lake, River and Other Intakes (313)			3,589	7
Wells and Springs (314)			431,476	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			10,703	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	959,292	
PUMPING PLANT				
Land and Land Rights (320)			36,402	12
Structures and Improvements (321)			859,951	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			253,944	17
Diesel Pumping Equipment (326)			2,935	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,153,232	
WATER TREATMENT PLANT				
Land and Land Rights (330)			600	21
Structures and Improvements (331)			199,623	22
Water Treatment Equipment (332)			89,556	23
Total Water Treatment Plant	0	0	289,779	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,669	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	154,512		26
Transmission and Distribution Mains (343)	2,151,468	154,603	27
Fire Mains (344)	0		28
Services (345)	146,180		29
Meters (346)	130,654	4,058	30
Hydrants (348)	109,289	4,561	31
Other Transmission and Distribution Plant (349)	197		32
Total Transmission and Distribution Plant	2,695,969	163,222	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,999	11,025	35
Computer Equipment (391.1)	1,967		36
Transportation Equipment (392)	91,436	1,000	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	4,535		39
Laboratory Equipment (395)	3,137		40
Power Operated Equipment (396)	8,001		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	115,075	12,025	
Total utility plant in service directly assignable	5,186,847	201,747	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,186,847	201,747	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			154,512 26
Transmission and Distribution Mains (343)	29,955		2,276,116 27
Fire Mains (344)			0 28
Services (345)	363		145,817 29
Meters (346)			134,712 30
Hydrants (348)	3,000		110,850 31
Other Transmission and Distribution Plant (349)			197 32
Total Transmission and Distribution Plant	33,318	0	2,825,873
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			17,024 35
Computer Equipment (391.1)			1,967 36
Transportation Equipment (392)			92,436 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			4,535 39
Laboratory Equipment (395)			3,137 40
Power Operated Equipment (396)			8,001 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	127,100
Total utility plant in service directly assignable	33,318	0	5,355,276
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	33,318	0	5,355,276

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,337	9,337	1
February			8,740	8,740	2
March			9,437	9,437	3
April			8,323	8,323	4
May			9,137	9,137	5
June			9,022	9,022	6
July			9,738	9,738	7
August			10,256	10,256	8
September			8,987	8,987	9
October			9,571	9,571	10
November			8,982	8,982	11
December			8,317	8,317	12
Total annual pumpage	0	0	109,847	109,847	
Less: Water sold				84,806	13
Volume pumped but not sold				25,041	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				18,110	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				18,110	19
Volume pumped but unaccounted for				6,931	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				498	23
Date of maximum: 10/26/2001					24
Cause of maximum: flushing the hydrants					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				182	26
Date of minimum: 10/10/2001					27
Total KWH used for pumping for the year				392,295	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1	1	42	16	35,120	Yes	1
WELL # 2	2	42	16	45,000	Yes	2
WELL # 3	3	42	16	39,100	Yes	3
WELL # 4	4	47	16	35,120	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 1	WELL # 2	WELL # 3	1
Location	LEVIS TOWNSHIP	LEVIS TOWNSHIP	LEVIS TOWNSHIP	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1979	1979	1979	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	300	150	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	10
Year Installed	1979	1979	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 4			14
Location	LEVIS TOWNSHIP			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	400			21
Pump Motor or Standby Engine Mfr	U.S. MOTOR			23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	15			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	38 X 40 STEEL TANK	BOOSTER STATION - B	WATER SPHEROID	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1926	1979	1970	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	160	0	165	9
				10
Total capacity in gallons (actual)	250,000	50,000	200,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION		BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	600.0000		600.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	98	0	0	0	98	1
M	D	1.000	1,062	0	0	0	1,062	2
M	D	1.250	2,440	0	0	0	2,440	3
M	D	1.500	44	0	0	0	44	4
M	D	2.000	8,318	0	0	0	8,318	5
M	D	4.000	9,127	0	1,997	0	7,130	6
P	D	4.000	600	0	0	0	600	7
M	D	6.000	57,090	74	0	0	57,164	8
M	D	8.000	20,538	1,923	0	0	22,461	9
M	D	10.000	16,157	0	0	0	16,157	10
M	D	12.000	55,722	0	0	0	55,722	11
Total Within Municipality			171,196	1,997	1,997	0	171,196	
Total Utility			171,196	1,997	1,997	0	171,196	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,073	0	0	0	1,073		1
M	1.000	75	0	0	0	75		2
M	1.500	4	0	0	0	4		3
P	2.000	2	0	0	0	2		4
M	2.000	25	0	0	0	25		5
M	3.000	7	0	0	0	7		6
M	4.000	7	0	0	0	7		7
M	6.000	11	0	0	0	11		8
Total Utility		1,204	0	0	0	1,204	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,029	0	0	0	1,029	61	1
0.750	5	0	0	0	5	0	2
1.000	77	0	0	0	77	9	3
1.500	27	0	0	0	27	1	4
2.000	16	0	0	0	16	0	5
3.000	5	0	0	0	5	0	6
4.000	6	0	0	0	6	0	7
Total:	1,165	0	0	0	1,165	71	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	902	106	0	14	0	7	1,029	1
0.750	0	2	2	1	0	0	5	2
1.000	30	35	2	9	0	1	77	3
1.500	5	15	6	1	0	0	27	4
2.000	0	11	1	4	0	0	16	5
3.000	0	3	0	2	0	0	5	6
4.000	0	0	1	5	0	0	6	7
Total:	937	172	12	36	0	8	1,165	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	15				15	1
Within Municipality	184	4	4		184	2
Total Fire Hydrants	199	4	4	0	199	
Flushing Hydrants						
	6				6	3
Total Flushing Hydrants	6	0	0	0	6	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	200
Number of distribution system valves end of year:	339
Number of distribution valves operated during year:	160

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The increase in account 650 is due to a filter media that was needed due to magnesium in water with a cost of approximately \$21,000, repairs needed due to a lightening storm with a cost of \$3,000, and a new light that was put outside the City well with a cost of \$1,100.

the increase in account 651 is due to pipe line cleaning that was done in December with a cost of \$10,910.

The increase in account 923 is due to engineering fees for plans to mitigate the magnesium problem which had a cost of \$2,184.

Employee benefits are allocated to the water fund from the general fund based on the water fund's portion of total salaries and wages. Utility workers split their time between water and sewer activities and charge their time accordingly. In 2001 the water fund had a larger portion of the salaries and wages due to the magnesium problem and repairs due to the lightening storm which increased the water fund's portion of the employee benefits as well.

Water Utility Plant in Service (Page W-08)

The disposals of services relates to services that were removed in 1999 but the cost was not adjusted for the removal, no services were removed in 2001.

The additions to meters were for enhancements to existing meters so that the meters could be read using the electronic meter reader. No actual meters were added this year and thus there are no additions to schedule W-17.

Water Mains (Page W-15)

The additions to water mains were financed with proceeds from revenue bonds that were in a reserve account for this construction project.
